

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF INDIANA
NEW ALBANY DIVISION

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|-------------------------------------|---|-------------------|
| IN RE: THIRD PARTY SUMMONSES: |) | |
| |) | |
| GEORGE K. PRAGOVICH, |) | |
| |) | |
| Complainant, |) | |
| |) | |
| v. |) | 4:08-mc-3-DFH-WGH |
| |) | |
| INTERNAL REVENUE SERVICE,; IRS |) | |
| REVENUE AGENT #36-09437 JOSEPH |) | |
| CONROY; and GROUP MANAGER #43-15016 |) | |
| SAM ANDERSON, |) | |
| |) | |
| Respondents. |) | |
| _____ |) | |
| |) | |
| INTERNAL REVENUE SERVICE, |) | |
| |) | |
| Counter Petitioner, |) | |
| |) | |
| v. |) | |
| |) | |
| ROBERT STEWART, |) | |
| |) | |
| Counter Respondent. |) | |

**ORDER DENYING PETITION TO QUASH
THIRD-PARTY SUMMONSES AND GRANTING
COUNTER-PETITION TO ENFORCE SUMMONS**

This matter is before the Honorable William G. Hussmann, Jr., United States Magistrate Judge, pursuant to S.D. Ind. Local Rule 72.1(a)(8), on the Petition to Quash Third Party Summonses filed by George Pragovich on April 18, 2008. (Docket Nos. 1-3). The United States filed a Response in opposition to the petition and a Counter-Petition to Enforce Summons to Robert Stewart on July

14, 2008. (Docket No. 7). A Supplemental Response was filed by the United States on August 13, 2008. (Docket No. 10).

A hearing on these cross-petitions and the Order to Show Cause entered July 25, 2008 (Docket No. 9) was conducted before the Magistrate Judge at 4:00 p.m., on September 11, 2008, at which the United States was represented by counsel, Shana Marie Starnes. Mr. Pragovich and Mr. Stewart failed to appear at the hearing.

Findings of Fact and Conclusions of Law

The Magistrate Judge concludes that identical issues and arguments in this case were raised in the Middle District of Florida in Case No. 08-mc-50-SCB-EAJ. On July 15, 2008, that court concluded that the Summonses at issue were valid and denied a motion to quash based on the same arguments raised by Mr. Pragovich before this court.

As recited in the United States' Supplemental Response to Petition to Quash, doctrines of issue preclusion prohibit this court from reconsidering Mr. Pragovich's arguments in this case.

Mr. Stewart filed a Response to the United States' Counter-Petition to Enforce Summons in this matter on August 27, 2008. (Docket No. 12). That Response may not be fully compliant in all respects with the Summons issued in this case, and he has not shown cause why a further order should not issue requiring compliance.


The Magistrate Judge, therefore, hereby **DENIES** the Petition to Quash Third-Party Summonses and **GRANTS** the Counter-Petition to Enforce

Summons issued to Mr. Stewart. Robert Stewart is **ORDERED** to comply with the Summons issued to him on April 1, 2008, by Revenue Agent Joseph Conroy and to produce all documents described in the aforementioned Summons which are in his possession to Revenue Agent Conroy with **TWO WEEKS** of the entry of this order.

Mr. Pragovich and Mr. Stewart are notified that pursuant to 28 U.S.C. § 636, any objections to the entry of this order must be filed within ten (10) days of the date of this Order.

SO ORDERED.

Dated: September 24, 2008



WILLIAM G. HUSSMANN, JR.
Magistrate Judge

Copies to:

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Unit 1505
Clarksville, TN 37040

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1514 Avoca Eureka Road
Bedford, IN 47421

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